



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: PHILLIPS MUNICIPAL WATER WORKS

Principal Office: 174 SOUTH EYDER AVENUE  
P.O. BOX 21  
PHILLIPS, WI 54552-0021

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LEE LAMOREAUX of  
(Person responsible for accounts)

PHILLIPS MUNICIPAL WATER WORKS, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/05/2001
(Signature of person responsible for accounts)	(Date)

MUNICIPAL CLERK/TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** PHILLIPS MUNICIPAL WATER WORKS**Utility Address:** 174 SOUTH EYDER AVENUE

P.O. BOX 21

PHILLIPS, WI 54552-0021

**When was utility organized?** 1/1/1924**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN MARTWICK**Title:** UTILITY SUPERINTENDENT**Office Address:**

P.O. BOX 21

PHILLIPS, WI 54555-0021

**Telephone:** (715) 339 - 3125**Fax Number:** (715) 339 - 3265**E-mail Address:** philpsch@win.bright.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS LYNN M LUTZ**Title:** CPA**Office Address:** LUTZ & BOHL

P.O. BOX 525

PARK FALLS, WI 54552

**Telephone:** (715) 762 - 4909**Fax Number:** (715) 762 - 3359**E-mail Address:** lynnlutz@win.bright.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/24/2001**Period covered by most recent audit:** FISCAL YEAR 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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**Names of members of utility commission/committee:**

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MR BILL MCBAIN, COMMISSION MEMBER

MR LEON NAMTZU, COMMISSION MEMBER

MR JOE PERKINS, CHAIRMAN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	657,221	595,535	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	266,867	272,417	2
Depreciation Expense (403)	174,732	145,791	3
Amortization Expense (404)	0	0	4
Taxes (408)	55,460	56,502	5
<b>Total Operating Expenses</b>	<b>497,059</b>	<b>474,710</b>	
<b>Net Operating Income</b>	<b>160,162</b>	<b>120,825</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>160,162</b>	<b>120,825</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	33,744	15,502	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>33,744</b>	<b>15,502</b>	
<b>Total Income</b>	<b>193,906</b>	<b>136,327</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>193,906</b>	<b>136,327</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	46,534	48,162	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,579	5,551	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>51,113</b>	<b>53,713</b>	
<b>Net Income</b>	<b>142,793</b>	<b>82,614</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(481,604)	(564,222)	19
Balance Transferred from Income (433)	142,793	82,614	20
Miscellaneous Credits to Surplus (434)	0	4	21
Miscellaneous Debits to Surplus--Debit (435)	87,884	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(426,695)</b>	<b>(481,604)</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON VARIOUS ST SAVINGS	33,744	4
<b>Total (Acct. 419):</b>	33,744	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
TO REMOVE REFUNDING ISSUE CASH	87,884	9
<b>Total (Acct. 435)--Debit:</b>	87,884	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	359,166	0	298,055	0	<b>657,221</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	226				<b>226</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
SEWER DEREGULATED 11/28/00			(20,202)		<b>(20,202)</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>358,940</b>	<b>0</b>	<b>277,853</b>	<b>0</b>	<b>636,793</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,636,057	6,289,004	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,493,626	1,318,894	<b>2</b>
<b>Net Utility Plant</b>	<b>5,142,431</b>	<b>4,970,110</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	87,884	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>87,884</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,838	6,893	<b>8</b>
Temporary Cash Investments (132)	558,157	574,383	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	144,108	179,769	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	8,474	64,582	<b>14</b>
Materials and Supplies (150)	15,984	13,778	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>728,561</b>	<b>839,405</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	9,901	13,861	<b>20</b>
<b>Total Deferred Debits</b>	<b>9,901</b>	<b>13,861</b>	
<b>Total Assets and Other Debits</b>	<b>5,880,893</b>	<b>5,911,260</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,054,411	2,031,058	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(426,695)	(481,604)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,627,716</b>	<b>1,549,454</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	960,000	990,000	<b>24</b>
Advances from Municipality (223)	86,500	107,460	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,046,500</b>	<b>1,097,460</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,070	58,581	<b>28</b>
Payables to Municipality (233)	2,921	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	22,186	23,279	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>38,177</b>	<b>81,860</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,168,500	3,182,486	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,880,893</b>	<b>5,911,260</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,005,157	3,463,561	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)		167,339			<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,005,157</b>	<b>3,630,900</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	652,639	840,987	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>652,639</b>	<b>840,987</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,352,518</b>	<b>2,789,913</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	586,316	732,578			<b>1,318,894</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	65,745	108,987			<b>174,732</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	578	(578)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
none	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>66,323</b>	<b>108,409</b>	<b>0</b>	<b>0</b>	<b>174,732</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0	0			<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>652,639</b>	<b>840,987</b>	<b>0</b>	<b>0</b>	<b>1,493,626</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.00%	3.13%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	11,816	9,489	2
Sewer utility	4,168	4,289	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>15,984</b>	<b>13,778</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,031,058	1
<b>Changes during year (explain):</b>		
INTEREST PAID BY TID FUND	23,353	2
<b>Balance end of year</b>	<b><u>2,054,411</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
FIRST WISCONSIN TRUST REVENUE	07/15/1998	07/15/2018	4.40%	960,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>960,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
PORTION OF GEN OBLIGATION BOND ISSUE	01/23/1994	03/01/2004	4.73%	86,500	1
<b>Total for Account 223</b>				<b>86,500</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	4,011	2
Charged electric department expense		3
Charged sewer department expense	4,518	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>8,529</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	8,529	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>8,529</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
FIRST WISCONSIN TRUST BOND	21,926	46,534	47,368	21,092	2
<b>Subtotal</b>	<b>21,926</b>	<b>46,534</b>	<b>47,368</b>	<b>21,092</b>	
<b>Advances from Municipality (223)</b>					
PORTION OF GENERAL OBLIGATION BOND ISSUE	1,353	4,579	4,838	1,094	3
<b>Subtotal</b>	<b>1,353</b>	<b>4,579</b>	<b>4,838</b>	<b>1,094</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>23,279</b>	<b>51,113</b>	<b>52,206</b>	<b>22,186</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,387,880	0	0	1,794,606	0	<b>3,182,486</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	9,160			5,769		<b>14,929</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				28,915		<b>28,915</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,397,040</b>	<b>0</b>	<b>0</b>	<b>1,771,460</b>	<b>0</b>	<b>3,168,500</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				485,085		<b>485,085</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	83,321	5
Electric		6
Sewer (Regulated)	60,787	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	144,108	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	0	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESS ON TAX ROLL/TAX EQUIV	8,474	12
<b>Total (Acct. 145):</b>	8,474	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	0	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
DEFERRED CHARGES (PSC LETTER DATED 11/30/99)	9,901	15
<b>Total (Acct. 183):</b>	9,901	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
MISC AMOUNTS PD BY GF UNREIMBURSED AT 12/31	2,921	16
<b>Total (Acct. 233):</b>	<b>2,921</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,844,095	0	3,463,561	0	<b>6,307,656</b>	<b>1</b>
Materials and Supplies	10,652	0	4,228	0	<b>14,880</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	619,477	0	786,782	0	<b>1,406,259</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,392,460	0	1,783,033	0	<b>3,175,493</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>842,810</b>	<b>0</b>	<b>897,974</b>	<b>0</b>	<b>1,740,784</b>	
Net Operating Income	108,808	0	51,354	0	<b>160,162</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>12.91%</b>	<b>N/A</b>	<b>5.72%</b>	<b>N/A</b>	<b>9.20%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,042,734	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(454,149)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,588,585</b>	
<b>Net Income</b>		
Net Income	142,793	5
<b>Percent Return on Proprietary Capital</b>	<b>8.99%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

THE RATE CHANGE EFFECTIVE MID-YEAR LAST YEAR WAS IN EFFECT FOR THE ENTIRE YEAR, THEREFORE HIGHER GROSS REVENUES

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

THE SEWER UTILITY WAS DEREGULATED AS OF 11/28/00, THE BOOKS ARE KEPT ON A SINGEL COMBINED BASIS. DUE TO THE DEREGULATION LATE IN THE YEAR AND THE COMBINED BOOKS THE UTILITY HAS BEEN REPORTED AS REGULATED FOR THE ENTIRE YEAR PER CONVERSATION WITH ELAINE ENGELKE

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

DECEMBER REVENUE REMOVED PER CONVERSATION WITH ELAINE ENGELKE

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### Contributions in Aid of Construction (Account 271) (Page F-17)

ADDITIONS TO CONTRIBUTIONS IN AID ARE FROM SPECIAL ASSESSMENTS FOR  
CONSTRUCTION DONE IN PREVIOUS YEARS, THEREFORE NO STATISTICAL SCHEDULE  
CHANGES

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mr. John Martwick, Utility Superintendent  
Phillips Municipal Water Works  
P.O. Box 21  
Phillips, WI 54555-0021

2000 Analytical Review DWCCA-4640-PJL

Dear Mr. Martwick:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The footnote to the Water Services schedule on page W-16 indicates that a 6-inch water service lateral was added at customer expense. Utility plant which is installed at customer expense should be recorded by debiting the plant account and crediting Account 271, Contributions in Aid of Construction. An adjusting journal entry should be recorded during 2001 for the actual or estimated cost of the 6-inch water service lateral, by debiting Account 345, Services, and crediting Account 271.
2. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$5,831 (see enclosed worksheet). Please adjust your 2001 Public Fire Protection Service charge to account for the error in 2000. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4640.doc



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## FINANCIAL SECTION FOOTNOTES

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**Enclosure**

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	352,373	1
<b>Total Sales of Water</b>	<b>352,373</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,567	2
Other Water Revenues (474)	226	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>6,793</b>	
<b>Total Operating Revenues</b>	<b>359,166</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	82,506	5
General Operating Expenses (680-690)	52,084	6
<b>Total Operation and Maintenance Expenses</b>	<b>134,590</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	65,745	7
Amortization Expense (404)		8
Taxes (408)	50,023	9
<b>Total Other Operating Expenses</b>	<b>115,768</b>	
<b>Total Operating Expenses</b>	<b>250,358</b>	
<b>NET OPERATING INCOME</b>	<b>108,808</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	1	42	2,903	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>42</b>	<b>2,903</b>	
Metered Sales to General Customers (461)				
Residential	580	21,403	77,280	<b>4</b>
Commercial	175	40,292	77,168	<b>5</b>
Industrial	20	44,353	59,655	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>775</b>	<b>106,048</b>	<b>214,103</b>	
Private Fire Protection Service (462)	11		9,588	<b>7</b>
Public Fire Protection Service (463)	1		109,167	<b>8</b>
Other Sales to Public Authorities (464)	17	5,395	16,612	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>805</b>	<b>111,485</b>	<b>352,373</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	109,167	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>109,167</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,925	5
<b>Other (specify):</b>		
MISC HOOKUP CHARGES, ETC	4,642	6
<b>Total Forfeited Discounts (470)</b>	<b>6,567</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	226	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>226</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	38,771	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,642	3
Chemicals (630)	16,684	4
Supplies and Expenses (640)	7,789	5
Repairs of Water Plant (650)	4,620	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>82,506</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	13,663	8
Office Supplies and Expenses (681)	1,696	9
Outside Services Employed (682)	9,547	10
Insurance Expense (684)	5,433	11
Employees Pensions and Benefits (686)	20,220	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,525	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>52,084</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>134,590</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		45,986	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		494	2
<b>Net property tax equivalent</b>		<b>45,492</b>	
Social Security	PER ACTUAL PAYROLL	4,011	3
PSC Remainder Assessment	PER \$ REVENUE	520	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>50,023</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Price				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.206111				3
County tax rate	mills		6.989099				4
Local tax rate	mills		9.135373				5
School tax rate	mills		7.352676				6
Voc. school tax rate	mills		1.969113				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.652372</b>				10
Less: state credit	mills		1.188575				11
<b>Net tax rate</b>	mills		<b>24.463797</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.135373</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.321789</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.457162</b>				17
<b>Total Tax Rate</b>	mills		<b>25.652372</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.719511</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.463797</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.601969</b>				21
Utility Plant, Jan. 1	\$	<b>2,683,033</b>	2,683,033				22
Materials & Supplies	\$	<b>9,489</b>	9,489				23
<b>Subtotal</b>	\$	<b>2,692,522</b>	<b>2,692,522</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,692,522</b>	<b>2,692,522</b>				26
Assessment Ratio	dec.		0.970300				27
<b>Assessed Value</b>	\$	<b>2,612,554</b>	<b>2,612,554</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.601969</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,986</b>	<b>45,986</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>45,986</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,538		4
Structures and Improvements (311)	711		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	115,025		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>129,274</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,335		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,151		20
<b>Total Pumping Plant</b>	<b>152,126</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	322,124	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>322,124</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,076		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,538	4
Structures and Improvements (311)			711	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			115,025	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>129,274</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,335	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,151	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>152,126</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			322,124	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>322,124</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			7,076	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	150,100		26
Transmission and Distribution Mains (343)	1,872,829		27
Fire Mains (344)	0		28
Services (345)	139,425		29
Meters (346)	57,762		30
Hydrants (348)	158,134		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,385,326</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	16,307		39
<b>Total General Plant</b>	<b>16,307</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,683,033</b>	<b>322,124</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,683,033</b>	<b>322,124</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			150,100 26
Transmission and Distribution Mains (343)			1,872,829 27
Fire Mains (344)			0 28
Services (345)			139,425 29
Meters (346)			57,762 30
Hydrants (348)			158,134 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,385,326</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			16,307 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>16,307</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,005,157</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,005,157</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,336	10,336	1
February			9,479	9,479	2
March			10,317	10,317	3
April			11,028	11,028	4
May			9,772	9,772	5
June			10,136	10,136	6
July			10,293	10,293	7
August			10,750	10,750	8
September			10,462	10,462	9
October			10,214	10,214	10
November			8,361	8,361	11
December			7,815	7,815	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>118,963</b>	<b>118,963</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				118,963	16
Less: Water sold				111,485	17
Losses and unaccounted for				7,478	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: unknown					20
Maximum gallons pumped by all methods in any one day during reporting year				793	21
Date of maximum: 9/26/2000					22
Cause of maximum: unknown					23
Minimum gallons pumped by all methods in any one day during reporting year				175	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				226,536	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
STAND-BY 1964	4	45	24	1,701	No	<b>1</b>
STAND-BY 1971	5	46	10	2,134	No	<b>2</b>
ACTIVE	6	70	8	342,320	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	4	5	6	<b>1</b>
Location	CITY	CITY	CITY	<b>2</b>
Purpose	S	S	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1964	1971	1979	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	340	310	345	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS	GE	US ELECTRIC	<b>10</b>
Year Installed	1964	1971	1979	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	30	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4
			5
Year constructed	1924	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
			8
Elevation difference in feet (See Headnote 3.)	118	144	9
			10
Total capacity in gallons	100,000	250,000	11
			12
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	460	0	0	0	460	1
M	D	4.000	166	0	0	0	166	2
M	S	4.000	23	0	0	0	23	3
M	D	6.000	38,555	0	0	0	38,555	4
M	S	6.000	41,455	0	0	0	41,455	5
M	T	6.000	60	0	0	0	60	6
M	D	8.000	3,100	0	0	0	3,100	7
M	S	8.000	4,397	0	0	0	4,397	8
M	T	8.000	42	0	0	0	42	9
M	D	10.000	6,084	0	0	0	6,084	10
M	S	10.000	808	0	0	0	808	11
M	D	12.000	13,995	0	0	0	13,995	12
M	S	12.000	5,519	0	0	0	5,519	13
M	D	14.000	6,838	0	0	0	6,838	14
<b>Total Within Municipality</b>			<b>121,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,502</b>	
<b>Total Utility</b>			<b>121,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,502</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.625	680	0	0	2	682		1
A	0.750	1	0	0	0	1		2
A	1.000	49	0	0	0	49		3
A	1.500	10	0	0	0	10		4
A	2.000	21	0	0	0	21		5
A	3.000	5	0	0	0	5		6
A	6.000		1			1		7
<b>Total Utility</b>		<b>766</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>769</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	726	0	0	1	<b>727</b>	111	<b>1</b>
0.750	1	0	0	0	<b>1</b>	1	<b>2</b>
1.000	31	0	0	0	<b>31</b>	8	<b>3</b>
1.500	10	0	0	6	<b>16</b>	4	<b>4</b>
2.000	23	0	0	0	<b>23</b>	8	<b>5</b>
3.000	4	0	0	1	<b>5</b>	2	<b>6</b>
<b>Total:</b>	<b>795</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>803</b>	<b>134</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	569	127	10	5	0	16	<b>727</b>	<b>1</b>
0.750	1	0	0	0	0	0	<b>1</b>	<b>2</b>
1.000	1	23	1	3	0	3	<b>31</b>	<b>3</b>
1.500	0	11	1	2	0	2	<b>16</b>	<b>4</b>
2.000	0	10	7	4	0	2	<b>23</b>	<b>5</b>
3.000	0	1	1	3	0	0	<b>5</b>	<b>6</b>
<b>Total:</b>	<b>571</b>	<b>172</b>	<b>20</b>	<b>17</b>	<b>0</b>	<b>23</b>	<b>803</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	150				150	2
<b>Total Fire Hydrants</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	175
Number of distribution valves operated during year:	94

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

DEPRECIATION EXPENSE IS HIGH THIS YEAR DUE TO RATE CHANGE TO 2.00% AND  
ADJUSTMENT MANDATED BY PSC LETTER DATED 11/24/2000

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### Water Operation & Maintenance Expenses (Page W-05)

OUTSIDE SERVICES WATER PLANT INCLUDES A PAYMENT OF \$2400 FOR CLEANING AND  
SANITIZING THE WATER TOWER THIS YEAR

REPAIRS EXPENSE INCLUDES \$3960 OF DEFERRED CHARGE THAT WAS INCORRECTLY CODED  
THE PREVIOUS YEAR

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### Water Utility Plant in Service (Page W-08)

WATER TREATMENT EQUIPMENT PURCHASED IN THIS YEAR WITH FUNDS BORROWED IN  
PREVIOUS YEARS

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### Water Services (Page W-16)

The new 6" water service was constructed and paid for by the industry using  
it.

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### Meters (Page W-17)

A complete review of all meters in service was conducted the past year and  
adjustments made to actual counts by size and type are reflected in this  
year's report.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	255,880	1
<b>Total Sewage Operating Revenues</b>	<b>255,880</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,843	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	11,417	6
Amortization of Construction Grants (636)	28,915	7
<b>Total Other Operating Revenues</b>	<b>42,175</b>	
<b>Total Operating Revenues</b>	<b>298,055</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	66,929	8
Maintenance Expenses (831-834)	6,274	9
Customer Accounting & Collection Expenses (840-843)	13,599	10
Administrative and General Expenses (850-857)	45,475	11
<b>Total Operation and Maintenance Expenses</b>	<b>132,277</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	108,987	12
Amortization Expense (404)		13
Taxes (408)	5,437	14
<b>Total Other Operating Expenses</b>	<b>114,424</b>	
<b>Total Operating Expenses</b>	<b>246,701</b>	
<b>NET OPERATING INCOME</b>	<b>51,354</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	2	63	337	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities	3	115	506	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>5</b>	<b>178</b>	<b>843</b>	
Measured Service to General Customers (622)				
Residential Revenues	570	20,907	112,995	5
Commercial Revenues	171	22,892	89,365	6
Industrial Revenues	14	9,976	34,269	7
Revenues from Public Authorities	16	5,145	18,408	8
<b>Total Measured Service to General Customers (622)</b>	<b>771</b>	<b>58,920</b>	<b>255,037</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>776</b>	<b>59,098</b>	<b>255,880</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,843	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,843</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISC CHARGES	11,417	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>11,417</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF GRANT	28,915	7
<b>Total Amortization of Construction Grants (636)</b>	<b>28,915</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	45,461	1
Power and Fuel for Pumping (821)	16,778	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	3,591	7
Other Operating Supplies and Expenses (827)	1,099	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>66,929</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	6,274	14
<b>Total Maintenance Expenses</b>	<b>6,274</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	13,599	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>13,599</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,627	20
Outside Services Employed (852)	16,936	21
Insurance Expense (853)	5,433	22
Employees Pensions and Benefits (854)	21,403	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	76	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>45,475</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>132,277</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	ACTUAL \$ PAYROLL	4,518	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		494	<b>2</b>
PSC Remainder Assessment	PER \$ REVENUE	425	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>5,437</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	19,947		5
Service Connections, Traps, and Accessories (312)	148,942		6
Collecting Mains and Accessories (313)	1,205,284		7
Interceptor Mains and Accessories (314)	30,495		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>1,404,668</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	3,575		13
Electric Pumping Equipment (323)	36,388		14
Other Power Pumping Equipment (324)	27,383		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>67,346</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	875		17
Structures and Improvements (331)	513,597		18
Preliminary Treatment Equipment (332)	135,592		19
Primary Treatment Equipment (333)	49,106		20
Secondary Treatment Equipment (334)	557,458		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	51,736		23
Sludge Treatment and Disposal Equipment (337)	299,415		24
Plant Site Piping (338)	290,769		25
Flow Metering and Monitoring Equipment (339)	67,062		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			19,947	5
Service Connections, Traps, and Accessories (312)			148,942	6
Collecting Mains and Accessories (313)			1,205,284	7
Interceptor Mains and Accessories (314)			30,495	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>1,404,668</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			3,575	13
Electric Pumping Equipment (323)			36,388	14
Other Power Pumping Equipment (324)			27,383	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>67,346</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			875	17
Structures and Improvements (331)			513,597	18
Preliminary Treatment Equipment (332)			135,592	19
Primary Treatment Equipment (333)			49,106	20
Secondary Treatment Equipment (334)			557,458	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			51,736	23
Sludge Treatment and Disposal Equipment (337)			299,415	24
Plant Site Piping (338)			290,769	25
Flow Metering and Monitoring Equipment (339)			67,062	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>1,965,610</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	7,879		33
Other General Equipment (379)	3,978		34
Other Tangible Property (390)	14,080		35
<b>Total General Plant</b>	<b>25,937</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,463,561</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>3,463,561</b>	<b>0</b>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,965,610</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			7,879	33
Other General Equipment (379)			3,978	34
Other Tangible Property (390)			14,080	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>25,937</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,463,561</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,463,561</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	733	0	0	0	733	0	1
Sewer	6.000	25	0	0	0	25	0	2
<b>Total Utility</b>		<b>758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>758</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
8.000	25,575	0	0	0	<b>25,575</b>	<b>1</b>
10.000	33,854	0	0	0	<b>33,854</b>	<b>2</b>
12.000	1,555	0	0	0	<b>1,555</b>	<b>3</b>
15.000	5,727	0	0	0	<b>5,727</b>	<b>4</b>
20.000	2,323	0	0	0	<b>2,323</b>	<b>5</b>
<b>Total Utility</b>	<b>69,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,034</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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NONE